

12C - CHILD SUPPORT PROGRAM DEVELOPMENT

Operational Summary

Description:

The Child Support Program Development Fund was established in FY 2005-06 to comply with GASB 34 requirements for fiduciary funds.

As required by Code of Federal Regulations Title 45, Subtitle A, Section 74.22, all federal funds advanced must be maintained in an interest bearing account and reported as abatement on Administrative Expense Claims. Beginning Fiscal Year 2007-08, this fund will be used to offset \$59 million in General Fund Agency 027 budgeted expenditures and meet the Net County Cost limit of \$1.5 million. A portion of this fund can be used to meet critical one time needs of Child Support Services.

At a Glance:

| | |
|---|------------|
| Total FY 2006-2007 Projected Expend + Encumb: | 215,550 |
| Total Recommended FY 2007-2008 | 63,366,922 |
| Percent of County General Fund: | N/A |
| Total Employees: | 0.00 |

Proposed Budget History:

| Sources and Uses | FY 2005-2006 | FY 2006-2007 | FY 2006-2007 | FY 2007-2008 | Change from FY 2006-2007 | |
|--------------------|--------------|-------------------------|--|--------------|--------------------------|----------------------|
| | Actual | Budget As of 3/31/07 | Projected ⁽¹⁾ At 6/30/07 | Recommended | Projected Amount | Projected Percent |
| Total Revenues | 5,381,966 | 5,705,687 | 6,810,026 | 63,366,922 | 56,556,896 | 830.49 |
| Total Requirements | 1,169 | 5,705,687 | 215,550 | 63,366,922 | 63,151,372 | 29,297.78 |
| Balance | 5,380,797 | 0 | 6,594,476 | 0 | (6,594,476) | -100.00 |

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2006-07 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Child Support Program Development in the Appendix on page A610

Budget Summary

Changes Included in the Recommended Base Budget:

Code of Federal Regulations Title 45, Subtitle A, Section 74.22 mandates that advanced federal funds must be maintained in an interest bearing account. State Department of Child Support Services requires all interest earned on Child Support Enforcement program funds be reported as abatement on the Administrative Expense Claims.

During a recent Federal Audit by the Department of Health and Human Services, a change in the current practice for receipt and booking of State advances was recommended. Effective July 1, 2007, State advances will be held in Fund 12C to track interest earned on all funds held by Department of Child Support Services.

Base Budget includes an operating transfer out of \$59 million to General Fund Agency 027 to balance that budget and meet our Net County Contribution limit of \$1.5 million.

12C - Child Support Program Development

Summary of Proposed Budget by Revenue and Expense Category:

| Revenues/Appropriations | FY 2005-2006 | | FY 2006-2007 | | FY 2006-2007 | | FY 2007-2008 | | Change from FY 2006-2007 | |
|--|---------------------|-----------|------------------|-----------|--------------------------|-----------|-------------------|-----------|--------------------------|------------------|
| | FY 2005-2006 | | Budget | | Projected ⁽¹⁾ | | FY 2007-2008 | | Projected | |
| | Actual | | As of 3/31/07 | | At 6/30/07 | | Recommended | | Amount | Percent |
| Revenue from Use of Money and Property | \$ 615,954 | \$ | 174,890 | \$ | 287,551 | \$ | 396,752 | \$ | 109,201 | 37.98% |
| Intergovernmental Revenues | 3,785,223 | | 0 | | 459,163 | | 56,183,194 | | 55,724,031 | 12,136.00 |
| Charges For Services | 33,993 | | 0 | | 10,000 | | 0 | | (10,000) | -100.00 |
| Miscellaneous Revenues | 484,930 | | 0 | | 85,000 | | 80,000 | | (5,000) | -5.88 |
| Other Financing Sources | 461,865 | | 150,000 | | 587,515 | | 112,500 | | (475,015) | -80.85 |
| Total FBA | 0 | | 5,380,797 | | 5,380,797 | | 6,594,476 | | 1,213,679 | 22.56 |
| Total Revenues | 5,381,966 | | 5,705,687 | | 6,810,026 | | 63,366,922 | | 56,556,896 | 830.49 |
| Services & Supplies | 1,169 | | 4,399,523 | | 6,000 | | 4,679,191 | | 4,673,191 | 77,886.52 |
| Other Financing Uses | 0 | | 1,306,164 | | 209,550 | | 58,687,731 | | 58,478,181 | 27,906.55 |
| Total Requirements | 1,169 | | 5,705,687 | | 215,550 | | 63,366,922 | | 63,151,372 | 29,297.78 |
| Balance | \$ 5,380,797 | \$ | 0 | \$ | 6,594,476 | \$ | 0 | \$ | (6,594,476) | -100.00% |

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2006-07 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.